

HOUSE No. 3075

By Mr. Petruccelli of Boston, petition of Anthony Petruccelli and others relative to personal property tax exemptions for telecommunication companies. Revenue.

The Commonwealth of Massachusetts

PETITION OF:

Anthony Petruccelli	Stephen Kulik
Thomas M. Menino	Denise Provost
Michael Kelleher	Thomas M. Stanley
Elizabeth A. Malia	Michael E. Festa
Michael F. Rush	Steven J. D'Amico
Willie Mae Allen	Anne M. Gobi
Gloria L. Fox	Alice K. Wolf
Martha M. Walz	Carl M. Sciortino, Jr.
Barbara A. L'Italien	Joseph R. Driscoll
Ruth B. Balsler	

In the Year Two Thousand and Seven.

AN ACT RELATIVE TO THE TAXATION OF TELECOMMUNICATION COMPANIES.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Clause 16(1)(d) of Section 5 of Chapter 59 of the
2 General Laws, as appearing in the 2004 Official Edition, is hereby
3 amended by inserting after “fifty-two A” the following:— “,other
4 than a telephone or telegraph corporation,”

1 SECTION 2. Clause 16(1)(c) of Section 5 of Chapter 59 of the
2 General Laws, as so appearing, is hereby amended by inserting after
3 “other than” the following:— “a telephone or telegraph corporation
4 taxed pursuant to Section 52A of Chapter 63 of the General Laws ”

1 SECTION 3. Clause 16(2) of Section 5 of Chapter 59 of the
2 General Laws, as so appearing, is hereby amended by inserting after
3 “Section thirty of Chapter sixty three” the following:— “or a

4 telephone or telegraph corporation taxed pursuant to Section 52A of
5 Chapter 63 of the General Laws,”

1 SECTION 4. Clause 5 of Section 18 of said Chapter 59, as so
2 appearing, is hereby amended by inserting at the end thereof the
3 following:—

4 Poles, underground conduits, wires and pipes of telecommunica-
5 tions companies laid in or erected upon public or private ways and
6 property shall be assessed to the owners thereof in the towns where
7 laid or erected. For purposes of this clause, telecommunications
8 companies shall include cable television, internet service, telephone
9 service, data service and any other telecommunications service
10 providers.

1 SECTION 5. Section 39 of said Chapter 59, as so appearing, is
2 hereby amended by striking the first sentence thereof and inserting
3 the following:—

4 The valuation at which the poles, wires and underground con-
5 duits, wires and pipes of all telephone and telegraph companies shall
6 be assessed by the assessors of the respective cities and towns where
7 such property is subject to taxation shall be determined annually by
8 the commissioner of revenue subject to appeal to the appellate tax
9 board, as hereinafter provided. Other taxable personal property of
10 telephone and telegraph companies shall be valued and assessed by
11 the assessors of the respective cities and towns where such property
12 is subject to taxation, in the same manner as other personal property
13 is valued and assessed under this chapter. For purposes of Sections
14 thirty-nine through forty-two, telephone and telegraph companies
15 shall include only those telecommunications companies which own
16 and operate two-way voice communications service over wires or
17 cables and are subject to rate regulation by the department of
18 telecommunications and energy. Towers and monopoles used to sup-
19 port machinery and equipment for wireless communications shall
20 not be considered poles under this section and shall be considered
21 part of the real estate subject to valuation and assessment by local
22 assessors.